

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

Case No: 08-cv-3294

-----x
SOMPO JAPAN INSURANCE CO. OF AMERICA
as subrogee of
PRADA USA CORP.,
Plaintiffs,
-against-

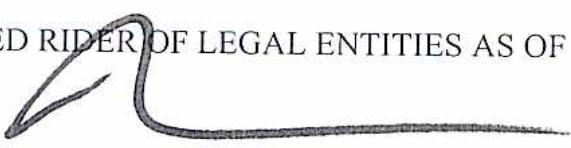
RULE 7.1 DISCLOSURE
STATEMENT

AMERICAN EAGLE OUTFITTERS, INC.,
Defendant.

-----x
Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for AMERICAN EAGLE OUTFITTERS, INC., (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

- 1) American Eagle Outfitters, Inc. – AEO (the “Company”) refers to American Eagle Outfitters, Inc. and its wholly-owned subsidiaries:
 - a. “American Eagle Outfitters”
 - b. “American Eagle”
 - c. “AE”
- 2) The “AE Brand” refers to the U.S. and Canadian American Eagle Outfitters stores including:
 - a. “aerie”
 - b. “ae.com”
 - c. “MARTIN + OSA”
- 3) The company is a public traded company. (American Eagle Outfitters)
(NASDAQ: AEOS)
- 4) PLEASE SEE ATTACHED RIDER OF LEGAL ENTITIES AS OF
DECEMBER 2007.

Date: March 31, 2008


Signature of Attorney
Attorney Bar Code: RCS5388

American Eagle Outfitters, Inc. Listing of Legal Entities as of December 31, 2007								
Tax Filing Country	Legal Entity Name	State of Incorpor- ation	Owner	Disregard- ed Entity	Identifica- tion Number	Nature of business	Function	
US	1 American Eagle Outfitters, Inc.	DE	Public	No	13-2721761	Public holding company, NASDAQ AMEX ticker symbol.		
US	2 AE Holdings Co.	DE	1	No	25-1864576	Holding Company only.		
US	3 Retail Commerce Company	NY	2	No	13-1425089	Finance and holding company.	Receives principal and interest on promissory notes to AED Management Co, AE Outfitters Retail Co, AE Retail West LLC, Retail Distribution West LLC and AE Distribution Co.	
US	4 Retail Royalty Company	NY	3	No	13-1425087	Intangible holding company (AE Eagle, etc.) and retail stores in NY.	Owns AE store retail locations in NY and uses the intangible trademarks and trade names for the AE brand. REC charges a royalty fee to AED Management Co and American Eagle Outfitters Canada Corporation.	
US	5 Retail Licensing Company	NY	4	No	25-1868113	Intangible holding company (eventually will own new concept stores, etc.)	Used to own the BlueNotes brand trademarks and trade names.	
US	6 AED International Corp	DE	2	No	25-1863857	Holding Company only.		
US	7 American Eagle Outfitters Co.	DE	6	No	13-2123982	Holding Company only.		
US	8 AEDS INC	Nova Scotia	7	Yes	N/A	Holding Company only.		
US	9 AEDC INC	Nova Scotia	7	Yes	N/A	Holding Company only.		
Can	10 AE Limited Partnership	Nova Scotia	10	No	98-0445585	Holding Company only.		
Can	11 American Eagle Outfitters Canada Corporation	Nova Scotia	11		98-0539726	AE retail operations in Canada		
Mex	12 Eagle Trading Company	MX	8,13		N/A	Warehousing and distribution operations in Puerto, Mexico	Buys merchandise from Mexican suppliers and sells it to AED Management Co, AE Direct Co LLC and American Eagle Outfitters Canada Corporation.	
MEX	13 Southgate Realty Co (f/k/a AE First Co)	DE	2	No	25-1864912	Leased and sub-leases space for a corporate day care facility		
MEX	14 AED Management Co	DE	2	No	25-1861658	Management Services (Executive, buying, marketing, designing, sourcing, etc.) and retail store operations in PR.	Buys merchandise from vendors and sells it to AE Outfitters Retail Co, AE Retail West and Retail Royalty Company. Provides design and management services to AE Direct Co LLC and American Eagle Outfitters Canada Corporation.	
MEX	15 AE Retail West LLC	DE	13	Yes	25-1864655	Retail store operations (consolidated state filings)		
MEX	16 Retail Distribution West LLC	DE	13	Yes	25-1871945	Distribution and fulfillment services in Ottawa, ON.	Provides distribution services to AED Management Co	
PA	17 Lanner Realty Company II LLC	DE	19	Yes	93-0527722	Real estate in Warrendale, PA.	Owns the 150 Thorn Hill Drive building and leases it to AED Management Co, AE Corporate Services Co, AE Direct Co LLC, AE Distribution Co and Blue Star Imports LP.	
PA	18 AED Realty Co LLC	DE	19	Yes	30-0315810	Real estate for Fat Metal Street home office headquarters.		
PA	19 M+O Management Co LLC	DE	19	Yes	98-2866789	Management Services (Executive, buying, marketing, designing, etc.) - Martin + Osa Division		
PA	20 M+O Retail Co	DE	2	No	68-9606770	Retail store operations and field personnel for Martin + Osa operations. On 12/31/07 will go through a tax-free reorg and business will dissolve (see #41).		
PA	21 AE Distribution Co	DE	2	No	25-1864673	Distribution services in Warrendale, PA.	Provides distribution services to AED Management Co	
PA	22 AE Outfitters Retail Co	DE	2	No	25-1864674	Retail store operations (separate state filings)		
PA	23 AE Direct Co LLC	DE	23	Yes	03-6415889	E-commerce and call center operations.		
PA	24 77 Entertainment LLC (f/k/a No Agency Productions LLC)	DE	23	Yes	15-2022619	Production services.	Provides TV production services to AED Management Co	
PA	25 77 Entertainment II LLC (f/k/a No Agency Productions II LLC)	DE	23	Yes	15-2022619	Production services.	Provides TV production services to AED Management Co	
PA	26 AE Corporate Services Co	DE	2	No	13-1392639	Administrative services (finance, real estate, human resource, information systems, store operations, regional & district manager, etc.)	Provides corporate administrative services to AED Management Co, AE Distribution Co, AE Outfitters Retail Co, AE Retail West LLC, Retail Royalty Co and American Eagle Outfitters Canada Corporation.	
PA	27 AE Admin Services Co LLC	DE	31	Yes	15-2239515	Owns gift card liability for US and PR AE stores.		
PA	28 AED Holding Company	DE	4	No	25-1853862	Holding Company only.		
PA	29 Blue Star Imports LTD	DE	33	No	25-1853331	Holding Company only.		
PA	30 BSI Imports Company LLC	DE	33	Yes	25-1853328	Holding Company only.		
PA	31 Blue Star Imports LP	PA	34,35	No	25-1851989	Custom, Logistic services.	Provides import services to AED Management Co and AE Direct Co LLC	
PA	32 M+O Admin Services Co LLC	DE	31	Yes	98-2866272	Owns gift card liability for M+O US stores.		
PA	33 Blue Heart Enterprises LLC	DE	31	Yes	98-2865269	Owns corporate aircraft.	Leases corporate aircraft	
HK	34 American Eagle Outfitters Asia Limited	Hong Kong	1	Yes		Factory compliance, quality control.		
US	35 M+O Retail LLC (f/k/a)	DE	27	Yes	11-1428246	On 12/31/07 will go through a tax-free reorg and will		

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

-----x
SOMPO JAPAN INSURANCE CO. OF AMERICA
as subrogee of
PRADA USA CORP.,

Plaintiffs,

-against-

**DECLARATION
OF SERVICE**

AMERICAN EAGLE OUTFITTERS, INC.,

Defendant.

-----x